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A REPORT

OF THE

PRUDENTIAL & FINANCIAL AFFAIRS

OF THE

Town of Plaistow,

From March 1, 1848, to February 1, 1854,

AND OF THE

**Superintending School Committee for the
year 1853--4.**

At the Annual meeting of the Town, held March 8, 1853,
it was

Voted, "To choose a Committee to Audit the books of the
Selectmen, and make a report."

Voted, "That said Committee be instructed to audit the ac-
counts of the Selectmen, for the past five years.

The Committee chosen and instructed to audit the *Books*
and *Accounts* of the Selectmen, from March 1, 1848, to Feb'y
1, 1854, have attended to that duty, and submit the following

REPORT:

The Committee have been greatly embarrassed in the dis-
charge of their duty, by the very imperfect condition of the
Town Books. The accounts have been so kept that it is im-
possible to know from the books alone, the true condition of
the finances of the town. The entries of money expended,
like the vouchers on file, are, with a few exceptions, without
date; and in some cases two or more items, entirely unlike,
are so connected that it is impossible to know the amount of
either. For the last three years no account has been kept by
the Selectmen of the receipts and expenditures of the Town;
the bills have been approved by them, and paid by the Treas-
urer. The Selectmen, as such, have no control of the Treas-

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urer's books, and for the last two years have made their report from the Treasurer's books only by permission of that officer. In preparing this Report, the Committee have availed themselves of such information as they have been able to derive from the books of the Selectmen and Treasurer, the papers on file in the Selectmen's office, and the explanations offered by persons who have previously been members of the board.

Collector's Account.

1848.

The amount of tax charged below to the Collector, is the same as charged by the Selectmen ; but by casting the tax as stated in the Inventory, it is found to vary somewhat from the true account. On a subsequent page will be given the true amount and the amount as charged.

Benjamin George, Collector, to the Town of Plaistow, <i>Dr</i>	
To balance due on his tax list for 1847,	53,53
“ amount of taxes for 1848,	1638,40—\$1691,93
	<i>Cr.</i>
By paid on tax of 1847,	53,53
“ “ cash to the town,	1396,96
“ his fees as Collector,	27,58
“ Non Resident Highway receipts,	34,95
“ Abatements on taxes of 1848,	32,89—\$1545,91
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Due,	\$146,02
“ as per printed report,	146,02

As far as the account kept with the Collector, shows nothing was paid by him on the tax assessed in 1848, or on the balance due from him on previous taxes, the Selectmen charge *themselves* with the above amount as received of the Collector, and we pass it to his credit. No entry is to be found on the Selectmen's books to show what sum, if any, was due from the Collector at the final settlement in 1848. Whether an item of \$146,02 was deemed too small a matter to be entered on the record, or whether this amount was omitted by mistake, we are not informed. It appears by the printed report for that year, that a note was taken for this amount from the Collector. This practice of taking the private note of a Collector for the balance due on taxes at the end of the year, is, to say the least, attended with some risk to the town. His sureties cannot be liable for the payment of such notes, and there is no good reason why they should be thus discharged before a final settlement.

1849.

Benjamin George, Collector, to the town of Plaistow, Dr.

To balance due on taxes, of 1848,	146,02	
" taxes of this year,	1556,93	
	<hr/>	\$1702,95

	Cr.	
By paid on taxes of 1848,	108,46	
" " cash to the town,	1363,40	
" abatements,	29,46	
" his fees as collector,	36,18	
" N. R. highway receipts,	38,00	
	<hr/>	\$1575,50

Due,	127,45	
Reported due,	104,73	
	<hr/>	
Not accounted for,		\$22,72

No account was kept with the Collector in 1849,—the above items are from the Selectmen's account.

1850.

Benjamin George, Collector, to the town of Plaistow, Dr.

To balance due on taxes of 1849,	127,45	
" amount of taxes for 1850,	1614,84	
	<hr/>	1742,29

	Cr.	
By paid State tax,	163,20	
" " County tax,	226,61	
" " Cash to the town,	970,02	
" " on taxes of 1849,	60,00	
" abatements,	9,32	
" N. R. highway receipts,	32,47	
" his fees as Collector,	24,22	
	<hr/>	1494,84

Due,		\$247,45
Due as per printed report,	\$44,73	
Due as per Selectmen's book,		224,73
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Not accounted for as last year,		\$22,72

1851.

Benjamin George, Collector, to the town of Plaistow, Dr.

To balance due on previous taxes,	247,45	
“ amount of taxes for 1851,	2217,93	
	<hr/>	\$2465,38

Cr.

By paid State tax,	163,20	
“ “ County “	302,14	
“ “ Town Treasurer,	1538,50	
“ “ on taxes of '50,	150,65	
“ N. R. highway receipts,	33,65	
“ his fees as Collector,	38,21	
“ abatement of taxes for 1851,	31,90	
“ “ “ for '50,	29,35	
“ “ “ for '49,	6,96	2294,56
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Due,		\$170,82
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“ as per printed report,		147,89
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Not accounted for,		\$22,93
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1852.

Dr.

To balance due on previous taxes,		170,82
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Cr.

By abatement of taxes for 1848,	5,22	
“ paid Town Treasurer,	90,03	
	<hr/>	95,25

Due,		75,57
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“ as per printed report,		52,64
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Not accounted for as last year,		\$22,93
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1853.

Dr.

To balance due on previous taxes,		75,57
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Cr.

By paid Town Treasurer,	,58	
“ abatement on tax of '50,	,75	
“ “ “ '51,	26,31	
	<hr/>	27,64

Due,		47,93
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Reported due on note,		25,00
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Not accounted for,		\$22,93
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1852.

Franklin Davis, Collector, to the town of Plaistow, Dr.

To amount of taxes for 1852, \$2044,84

Cr.

By paid State tax,	190,40
“ “ County tax,	302,14
“ “ Town Treasurer,	1438,00
“ abatements,	10,23
“ his fees as Collector,	15,22
“ N. R. highway receipts,	28,27
	<u>\$1984,26</u>
Balance due,	60,58

1853.

Franklin Davis, Collector, to the town of Plaistow, Dr.

To balance due on taxes of 1852,	60,58
“ amount of taxes for '53,	1754,77
	<u>\$1815,35</u>

Cr.

By paid Town Treasurer,	785,00
Balance due Feb'y 1, 1854,	<u>\$1030,35</u>

School District Taxes.

1848.

Benjamin George, Collector, to the Selectmen of Plaistow, Dr.

To amount of School house lot tax in	
Dis. No. 3,	51,97
“ amount of School house tax in Dis. No. 3,	523,32
	<u>575,29</u>

Cr.

By paid building committee,	471,12
“ “ committee to purchase land,	65,00
“ “ M. D. Bradley, assessing taxes,	1,20
“ “ Nath'l Clark, “ “	5,25
“ “ Reuben Peaslee, “ “	8,56
“ abatements,	13,64
“ his fees as Collector,	9,13
	<u>573,90</u>
Balance due the district,	\$1,39

It will be seen by the above statement, that \$13,03 more was paid the Committee to purchase land, than the sum raised for that purpose. No account was kept with the Collector on the books of the town; the above items of credit are from a paper on file in the office.

The books of the Selectmen show that a tax was assessed in District No. 1, in 1848, amounting to \$366,00, but it does not appear that any part of the tax was collected, or that a warrant was ever given to any person for that purpose. We have no means of knowing by whom the assessment was made, as the record is not signed by either of the persons who were Selectmen that year. As to the expense of assessing and collecting this tax, if collected at all, and the manner in which it was appropriated, we have no information.

The record shows also, that a tax was assessed in 1849, in District No. 1, to the amount of \$129,99, and in No. 4, to the amount of \$77,85. The invoice of each of these taxes is signed, but in relation to the expense of assessing and collecting, and the manner in which the tax was paid the books furnish no information.

1851.

Benjamin George, Collector, to the Selectmen of Plaistow, Dr.

To the amount of tax assessed in School
Dis. No. 3, \$344,59

	Cr.
By paid B. Flanders, in 1852,	325,70
“ “ “ Jan’y 28, 1854,	5,37
“ abatements “ “ “	5,35
“ his fees as Collector,	8,17
	\$344,59

This account was balanced but a day or two before the books came into the hands of the Auditors, for final examination, and after the Selectmen were informed that School district accounts were to be reported. Whether the settlement was properly made, or whether it was approved by a majority of the present board of Selectmen, the record does not show, as it has not been signed.

Benjamin George, Collector,
To the Selectmen of Plaistow, Dr.

To the amount of tax assessed in School Dist.
No. 4, for the year 1851, \$313,77

Cr.

By paid Joseph Day, 1852,	\$296,00
Balance due,	\$17,77

1852.

Franklin Davis, Collector,
To the Selectmen of Plaistow, Dr.

To amount of tax assessed in School district No. 4, for the year 1852,	\$313,70
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Cr.

By paid Joseph Day,	300,00
By paid M. C. Kimball for assessing,	3,00—303,00
Balance due	\$10,70

1853.

Franklin Davis, Collector, to the Selectmen of Plaistow, *Dr.*

The amount of tax assessed in School District No. 4, for the year 1853,	\$463,52
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The Collector is not credited with the payment of
any part of this tax.

Due District No. 3, from B. George, 1848,	1,39
Due District No. 4, from B. George, 1847,	17,77—19,16
Due District No. 4, from F. Davis, 1852,	10,70
Due District No. 4, from F. Davis, 1853,	463,52—474,22
	\$493,38

Selectmen's Accounts.

1848.

Reuben Peaslee, Nathaniel Clark, and Moses D. Brad-
 ley, Selectmen, to the town of Plaistow, *Dr.*

To taxes assessed as follows:

State,	168,00
County,	178,78
Town,	800,00
School,	380,00
N. R. Highway,	46,46
Teacher's Institute,	8,40
Overlaid,	56,76—1638,40
To note of A. Carleton and N. White,	20,00
" balance due on tax of '47,	53,53
" cash in the Treasury, March, '48,	43,52

To received Literary Fund,	29,25
“ “ Railroad tax,	91,72
“ “ from County on acc't of paupers,	32,75
“ “ from Moultonboro' “ “	31,62
“ “ for use of Hearse,	2,50
“ “ for use of Town Hall,	5,00
“ “ on execution vs. Clement,	16,92
“ “ borrowed of M. C. Kimball,	14,50
“ “ Miscellaneous Receipts,	4,00—345,31
Total,	<u>\$1983,71</u>

	Cr.
By paid on old debts,	182,26
“ State and County taxes,	355,18
“ School money,	372,56
“ interest,	51,86
“ Soldiers,	49,00
“ on account of paupers,	484,24
“ for breaking paths,	33,04
“ other town expenses,	251,30
“ abatements	32,89
“ cash in the Treasury,	3,77
“ B. George's note,	146,02--1962,12
Not accounted for	<u>\$21,59</u>

The note signed by Amos Carleton and Nicholas White for \$20,00, which we dismiss this year, bears date of March 8, 1843, and hence died of old age March 8, 1849. The Selectmen in their report for that year say, “The action on this note, has been stopped, in consequence of their guaranteeing its payment to the town.” In what way its payment was guaranteed we are not informed. We think that nothing less than a renewal of the note, and the payment of the cost could warrant the Selectmen in dismissing an action in such a case. This note appeared in the annual report for two or three years after it was barred by the statute of limitations, till last year, when it disappeared without the slightest explanation. We venture to suggest that in future the accounts of the town be so kept that a loss or omission of this kind cannot occur without leaving a balance against the Selectmen on a final settlement.

No account is given of the sum sent to this town in 1848, as our share of the avails of the sales of public lands. By a note from the State Treasurer we are informed that the sum so sent

was \$30,75. This money was distributed to the several towns in compliance with a resolution of June 28, 1848, and should have been appropriated as the Literary Fund is appropriated, for the support of schools. The amount expended for schools, however, was only \$372,56—\$7,44 less than the sum raised by the town. If we add to the sum raised by the town our share of the Literary Fund, a proper proportion of the Railroad tax and the money from the sales of public lands, we shall have as the sum to be appropriated to schools \$456,11, or \$83,55 more than the sum so expended.

1849.

Isaac Hall, Charles O. Bly and Reuben Peaslee,

Selectmen, to the town of Plaistow,

Dr.

To taxes assessed for the year 1849, as follows :

State,	163,20
County,	271,92
Town,	600,00
School,	400,00
N. R. Highway,	52,08
Overlaid,	69,73—1556,93
To cash in the Treasury, March 1, '49,	3,77
" note of B. George,	146,02
" received of the Literary Fund,	25,43
" " " Railroad tax,	56,19
" " " for use of the Hearse,	1,00
" " " " Town Hall,	2,50
" " " for Old Hearse wheels,	9,50
" " " " Harness,	3,00—247,41
" " on loan acc't, E. Greenough,	200,00
" " " John Bartlett,	176,00
" " " D. Harriman,	100,00
" " " J. W. Little,	200,00
" " " Luther Gile,	600,00
" " " Daniel Noyes,	15,85—1291,85
	<u>\$3096,19</u>

Cr.

By paid State and County taxes,	435,12
“ Schools,	484,33
“ Soldiers,	17,00
“ notes and interest,	1070,93
“ on account of paupers,	310,58
“ other town expenses,	433,32
“ abatements,	29,46
By note Benjamin George,	37,56
“ due from Benj. George on taxes of '49,	67,17
“ cash in the Treasury,	188,01—3073,48

Not accounted for \$22,71

The sum expended for Schools in '49, was 484,33

The sum raised was	460,00
“ Literary Fund,	25,43
“ Railroad tax,	16,87—442,30

Excess, \$ 42,03

1850.

Benj. Flanders, Robert Carleton and Isaac Hall, Selectmen, to the town of Plaistow,

Dr.

To taxes assessed for 1850, as follows :

State,	163,20
County,	226,61
Town,	800,00
School,	380,00
N. R. Highway,	43,05
Overlaid,	1,98—1614,84

To balance of tax for '49,	67,17
“ cash in the Treasury,	188,01
“ note of B. George,	37,56
“ received Literary Fund,	21,94
“ “ Railroad tax,	84,28
“ “ on D. Ayer's tax list,	9,11
“ “ for old pound,	5,25
“ “ for use of Town Hall,	2,00
“ “ for use of Hearse,	1,50—416,82
“ “ on loan acc't of M. Davis,	800,00
“ “ “ Betsy Noyes,	250,00
“ “ “ H. Kimball,	150,00
“ “ “ H. H. Cheney,	200,00—900,00

\$2931,66

	Cr.
By paid State and County taxes,	389,81
" Schools,	406,34
" Soldiers,	3,00
" on account of paupers,	474,95
" other town expenses,	1340,43
" abatements,	9,32
By note of B. George,	37,56
" due from B. George on taxes of '49,	7,17
" " " " " '50,	180,00
" cash in the Treasury,	81,01—2929,59
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Not accounted for	\$2,07

The town "voted in 1850 to raise \$100,00 for Schools." The town was required by law to raise the sum of \$280,00, and as nothing was voted in addition, we think the Selectmen were not authorized by the vote to assess more than the sum required by law.

Sum raised,	380,00
Literary Fund,	21,94
Railroad tax,	23,01—424,95
The sum expended was	406,34
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Due Schools for the year,	\$18,61

1851.

Joseph Day, Moses C. Kimball, and Benjamin Flanders,
Selectmen, to the town of Plaistow,

Dr.

To taxes assessed for the year 1851, as follows :

State,	163,20
County,	1302,14
Town,	1200,00
School,	426,40
N. R. Highway,	43,18
Overlaid,	83,01—2217,93
To cash in the Treasury,	81,01
" received from Literary Fund,	23,55
" " from Railroad tax,	79,06
" " for use of Hearse,	2,00
" " for use of Town Hall,	5,00
" " for Soldiers' services,	2,00
" note of B. George,	37,56
" due from B. George on tax of '49,	7,17
" " " " " '50,	180,00—417,35
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	\$2635,28

	Cr.
By paid State and County taxes,	465,34
" Schools,	449,87
" paupers account,	423,36
" interest,	117,64
" Militia,	5,00
" for breaking paths,	65,24
" repairing roads and bridges,	82,63
" other town expenses,	355,70
" cash in the Treasury,	453,01
" note of B. George,	37,56
" due from B. George on tax of '50,	110,33
" abatements on taxes of '49,	6,96
" " " '50,	29,35
" " " '51,	31,90—2633,89
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Not accounted for	\$1,39
Sum raised for Schools,	426,40
Literary Fund,	23,55
Railroad tax for Schools,	17,82—467,77
Expended	449,87
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Due Schools for 1851,	\$17,90

1852.

Moses C. Kimball, Benjamin Flanders, and Joseph Day,

Selectmen, to the town of Plaistow,

Dr.

To taxes assessed for the year 1852, as follows:

State,	190,40
County,	302,14
Town,	1000,00
School,	426,40
N. R. Highway,	53,99
Overlaid,	71,91—2044,84
To note of B. George,	37,56
" due from B. George on tax of '51,	110,33
" cash in the Treasury,	453,01
" received from Literary Fund,	41,14
" " from Railroad tax,	87,11
" " from E. H. Safford, over paid in '47,	1,00
" " for soldiers' services,	1,00
" " for use of Town Hall,	2,75
" " for use of Hearse,	3,00
" " on loan acc't of C. Welch,	20,00—756,90
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\$2801,74	

	Cr.
By paid State and County taxes,	492,54
" Teacher's Institute,	9,79
" Schools,	467,53
" notes and interest,	903,39
" pauper bills,	267,78
" Militia,	5,00
" on account of roads and bridges,	88,64
" other town expenses,	175,14
" N. R. Highway taxes worked out,	28,27
" due on note of B. George,	25,00
" due on tax of '51, from B. George,	27,64
" due on tax of '52, from F. Davis,	60,58
" cash in the Treasury,	233,87
" abatements of taxes for '48,	5,22
" " " '52,	11,35--2801,74
Sum assessed for schools,	426,40
Literary Fund,	41,14
R. R. tax for schools,	21,61

489,15

Expended " " 467,53

Due schools for the year, \$21,62

1853. *From the year 1853 to 1854*

John M. Kimball, Josiah Carleton, Jr., and Moses C. Kimball, Selectmen, to the town of Plaistow, Dr.

To taxes assessed for the year 1853, as follows :

State,	157,50
County,	269,21
Town,	800,00
Schools,	403,75
N. R. highway,	66,19
Overlaid,	58,12
	<u>1754,77</u>

To received Literary fund,	39,33
" R. R. Tax,	97,86
" cash in the Treasury,	233,87
" for use of hearse,	,50
" on loan account of Betsy Noyes,	65,00
" Highway tax of J. Leach, for '52,	,40
" " " S. Gale, " '53,	,50
" Note of B. George,	25,00
" due from " " on tax, '51,	27,64
" " " F. Davis, " " '52,	60,58
" over paid on L. B. Tucker's bill,	,24
" " " School money, Dist. No. 1,	,04
" paid J. P. Bly, by mistake,	4,81—555,77

\$2310,54

	Cr.	
By paid schools,	357,70	
“ Notes and interest,	188,08	
“ Pauper bills,	237,27	
“ for breaking paths,	106,17	
“ on acc’t of roads and bridges,	174,59	
“ other town expenses,	97,98	
By note of B. George,	25,00	
“ due from F. Davis on tax of ’52,	60,58	
“ “ “ “ “ ’53,	969,77	
“ abatement of taxes for “ ’51,	26,31	
“ “ “ “ “ ’50,	75	
“ cash in the Treasury, Feb’y 1, 1854,	60,40—2304,60	
Not accounted for,		\$5,94
Sum assessed for schools,	403,75	
Literary fund,	39,33	
Railroad tax,	26,82—	469,90
Paid previous to Feb’y 1,	357,70	
Due Dis. No. 4,	79,48—	437,18
“ Schools for the year not accounted for,		\$32,72
School money not properly expended in 1848,	83,55	
“ “ “ “ “ ’50,	18,61	
“ “ “ “ “ ’51,	17,90	
“ “ “ “ “ ’52,	21,62	
“ “ “ “ “ ’53,	32,72—	174,40
Excess in 1849,		42,03
Balance not accounted for,		\$132,37

Due from Selectmen.

Loss in 1848,	21,59
“ 1849,	22,71
“ 1850,	2,03
“ 1851,	1,39
“ 1853,	5,94
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	\$53,66

Disbursements from March 1, 1853, to Feb. 1, '54.

The claims against the Town for this year, and also for the two previous years, have been paid by the Town Treasurer, as approved by the Selectmen.

Notes and Interest.

Paid on S. R. Moulton's note,	133,09
" 1 year's interest on M. Bradley's note,	30,00
" 1 " " M. D. Norton's "	3,00
" 1 " " M. Bartlett's "	10,56
" 1 " " H. H. Cheney's "	11,43--\$188,08

H. H. Cheney's note has been transferred to Sam'l Cheney.

School Money.

Paid R. Welch for Dis. No. 1,	100,93
" E. Shannon for " 2,	99,15
" L. B. Tucker " 3,	133,58
" R. Peaslee " 4,	24,00--\$357,66

Due Dis. No. 4, as per Selectmen's book,	\$79,48
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Paupers.

Paid J. P. Bly, services as Overseer,	15,00
" " on account of Reuben Gile,	48,88
" " " of Moses Stevens,	16,83
" " " of Mary Kelly,	46,43
" " " of Geo. H. Curtis,	13,75
" " " of Mace Family,	96,13
" W. H. Hills, books for " children,	,25--\$237,27

Breaking Paths.

Paid Asa Bradley,	4,30
" Amos Stevens,	3,57
" H. H. Cheney,	14,20
" Samuel Goodwin,	4,50
" Josiah Carleton, Jr.,	10,40
" Benjamin Flanders,	4,50
" Sam'l Bartlett,	7,70
" James Sims,	8,60
" Stephen Currier,	12,40
" Francis Flanders,	2,00
" Calvin Sawyer,	14,80
" Jesse Bradley,	8,00
" Simeon Peaslee,	11,20--\$106,17

Roads & Bridges.

Paid H. H. Cheney for work on highway,	4,53
" A. D. Sargent for iron straps,	1,00
" D. C. Pike for work on Harris road,	3,75
" G. M. Wilson, " " "	2,50
" B. Kimball, " " "	3,75
" B. Kimball, " " " and bridge,	13,37
" J. E. George, " " " "	10,00
" " " for injury to plough,	1,75
" J. Hadley for work on Harris road,	4,50
" Z. Bragdon " " "	8,00
" J. M. Kimball, " " "	19,28
" A. Stevens, " " "	5,50
" S. Calden, " " "	3,75
" E. Shannon, " " "	3,75
" J. Harris, " " "	6,75
" Merrill & Cummings " "	12,00
" D. Eaton for work " " "	9,37
" G. Harris " " "	5,00
" B. Flanders " " "	8,13
" A. Bradley " and timber for bridge,	7,16
" H. H. Cheney, for plank for Welch's bridge,	4,81
" " " for stones and work " " "	2,50
" Joseph Bryant " for Bryant's " "	1,00
" F. Flanders, 130 ft. timber for " "	1,56
" J. P. Bly for plank and work on road,	9,66
" John Bartlett, " " "	2,00
" B. Flanders, work on bridge near B. Kimball's,	1,25
" " " Noyes' bridge,	6,25
" " " for stones and timber, Noyes' bridge,	,50
" " " plank, bridge near depot,	,25
" L. B. Tucker, 536 ft. plank,	7,97
" D. Noyes, 19 ft. timber for bridge,	2,00
" " stones " "	1,00--\$174,59

Miscellaneous Expenses.

Paid for Blank book for Town Clerk	5,00
" " for Selectmen	2,87
" Stationery and postage	2,00
" John Kelly, running line by Atkinson	1,00
" Expense of " " Hampstead	1,33
" L. B. Tucker, wood for Town hall	1,82
" N. K. Kelley, returning births & deaths	1,75
" A. C. Clement, services as Constable	2,61
" F. N. Flanders, enroll'g soldiers & mak'g return	1,00

Paid	W. H. Hills, for	"	1,50	
"	Isaac B. George, services as T. Clerk		7,50	
"	M. C. Kimball,	"	5,00	
"	W. H. Hills,	"	S. S. Comm'te	8,25
"	John M. Kimball,	"	Selectman	15,99
"	Josiah Carleton,	"	"	13,75
"	Moses C. Kimball,	"	"	26,61---\$97,98
Total expenditures,				<u>\$1161,75</u>

Financial Condition of the Town.

Notes and Interest Payable.

Note due	Betsy Noyes, dated Feb. 8, 1851,	250,00	
"	Horace Kimball, dated Feb. 14, 1851,	150,00	
"	Daniel Noyes, dated Feb. 22, 1851,	100,00	
"	Moses Davis, dated Feb. 22, 1851,	300,00	
"	Moses Davis, dated Nov. 5, 1850,	200,00	
"	Moses Davis, dated Nov. 15, 1850,	100,00	
"	Mary Bartlett, dated Oct, 17, 1850,	176,00	
"	Margery Bradley, dated April 8, 1852,	500,00	
"	Mary D. Norton, dated May 6, 1852,	50,00	
"	S. R. Moulton, dated March 14, 1853,	400,00	
"	Betsy Noyes, dated Sept. 22, 1853,	65,00	
"	Samuel Cheney, dated Jan. 28, 1854,	200,00	
"	Interest on the above to Feb. 1, 1854,	115,33	
			<u>\$2606,33</u>

Due the Town.

Note of B. George,	25,00	
Due from F. Davis on taxes of '52,	60,58	
" " " " '53,	969,77	
Not accounted for	53,66	
Cash in the Treasury, Feb. 1, 1854,	60,40	
		<u>1169,41</u>
Balance against the Town,		<u>\$1436,92</u>

The note due from B. George bears date of April 14, 1849, and was given for \$37,56, endorsed November 13, 1852, \$12,56. This note is not on interest, and as it has now been standing nearly five years, and will soon be barred by the statute of limitations, it would seem expedient that some action be taken in relation to its collection. We are informed that the payment of this note has been refused on the ground that it has already been liquidated. However this may be it is certain that the money has never found its way to the Town Treasury.

Abatements.

Taxes have been abated as follows:

In 1848, on tax of 1847,	1,71
" " " 1848,	32,89
" 1849, " 1849,	29,46
" 1850, " 1850,	9,49
" 1851, " 1851,	31,90
" " " 1850,	29,35
" " " 1849,	6,96
" 1852, " 1848,	5,22
" " " 1852,	10,23
" 1853, " 1850,	,75
" " " 1851,	26,31

Whole amount of abatements, \$184,27

No cause is assigned for the abatement of the above taxes, and in 1847 and 1850, the names of those whose taxes are abated are not given. Where this course is adopted subsequent boards can have no means of knowing whose taxes have been abated by their predecessors. For aught that can be known from the records, the same taxes may be abated year after year. It would be well in all cases to enter on the records of the town the name of the person whose tax is abated, and the reason for the abatement. The names of two persons whose taxes were abated in 1852, for the year 1848, do not appear on the record of the inventory for that year.

Taxes Assessed.

We give below the amount of taxes assessed since 1847, as appears by casting up the tax in the Inventory, and also the amount as stated by the Selectmen.

	1848.	
As per Inventory,		1640,43
As per Selectmen's account,		1638,40
Not accounted for		<u>\$2,03</u>

1849.

As per Selectmen's account,	1556,93
" Inventory,	1551,01
Excess,	\$5,92

1850.

As per Inventory,	1617,56
" Selectmen's account,	1614,84
Not accounted for	\$2,72

1851.

As per Selectmen's account,	2217,93
" Inventory,	2217,72
Excess,	,21

1852.

As per Inventory,	2044,86
" Selectmen's account,	2044,84
Not accounted for	,02

1853.

As per Inventory,	1757,93
" Selectmen's account,	1754,77
Not accounted for	\$3,16



A considerable portion of the non-resident highway taxes for the last five years has been paid in money, in all about \$75,00. The Selectmen, as far as we can ascertain, have not been particular in expending this money for the purpose for which it was raised. The town has frequently been subject to expense owing to the imperfect condition of our highways, and we think it would be well to appropriate all highway taxes to the legitimate object for which they are assessed.

It is the opinion of the committee that the account of the expenditures of the town should be kept by the Selectmen, and not by the Treasurer as at present. How can they know whether they are pay-

ing a bill for the first, second or third time, if no record of the disbursements is kept and no bills are retained by them? Would it not be safer to give orders on the Treasurer and keep the bills on file in the Selectmen's office? If an account was opened with the Collector, Treasurer, and Overseer of the Poor, and an account of the expenditures was kept by the Selectmen, the books might be made to show at any moment the true financial condition of the town.

The Committee were surprised to find that a per cent. has been paid the Collector for the last few years on the whole amount of taxes assessed whether collected or not. Under an agreement of this kind the Collector receives the same per cent. on taxes abated and non-resident highway taxes which are worked out as on those collected. The Collector is entitled to the same compensation whether he collects one dollar or one thousand. It is suggested that in future a per cent. be paid on the sum collected only.

Nearly half of the vouchers for the first three years reported above are not now to be found. The bills of the Selectmen for their services, and the agreements with Collectors are among the papers missing. Many of the vouchers have no date, and are otherwise so informal as to afford no security against a second payment. The Committee cannot, in this report, call particular attention to all the errors which have been discovered during their examination of the books. A minute description of the condition of the books, and of the manner in which the accounts have been kept would extend this report beyond a reasonable limit. No dishonesty is imputed to any one in managing the town business,—the mistakes, if any there are, have resulted from a want of system in keeping the accounts. The report is respectfully submitted to the legal voters of the town, whose right it is to know the true state of all its affairs.

W. H. HILLS,	}	AUDITORS.
J. S. POLLARD,		
A. C. CLEMENT,		

THE REPORT

OF SCHOOLS IN THE TOWN OF PLAISTOW,

For the year ending March, 1854,

Is hereby respectfully submitted :

The schools in Dist. No. 1, are reported as follows, by M. C. Kimball :—The Summer term of twelve weeks was taught by Miss HARRIETT C. PEASLEE. The school was conducted with ability. The order was uncommonly good, a whisper not being observed during the examination, although most of the pupils were young,—the school-room crowded, and the examination lengthy. The improvement was more than common in the various branches. There were 47 children present at the closing examination ; one in Grammar,—36 in Arithmetic,—13 in Geography, and 24 in Writing.

The Winter Term of eleven weeks, was taught by Miss MARIE POOR. She is an experienced teacher of high attainments, and appeared to make an effort to render the school successful. A large number of the parents and other visitors were present to witness the closing examination which added much to the interest of the occasion. The order and discipline of the school were good. Miss Poor was particular and successful in securing the best order. Attention had been given to composition with a good degree of success. The moral state of the school was well reported. The examination was very satisfactory, although the scholars appeared somewhat embarrassed, and spoke quite too low. Number of scholars present at the last examination was 42. 10 in Geography, 23 in Arithmetic, 6 in Grammar, 1 in Physiology, 28 in Writing, and 4 in Composition. The whole number of scholars who have attended school in this district, is 49 in the Summer, and 48 in the Winter. Whole number of scholars in this district, 59.

The Schools in District No. 2, are reported by W.H. Hills, as follows —The Summer and Winter Terms in this District, were taught by Miss HARRIETT E. FRYE. Length of school in Summer, 13, and in Winter, 14 weeks. Whole number of Scholars in the District, 47 ; between four and fourteen not attending school anywhere, 2. Number of scholars in Summer, 39 ; average attendance, 30 ; present at the final examination, 28 ; whole number in Winter, 40 ; average attendance, 27 ; present at the closing examination, 21.

The teacher proved herself in every respect well qualified for her station, and her efforts have been attended by a degree of success gratifying alike to the committee and citizens of the district. She was active and energetic in her manner, perfectly familiar with the studies pursued, and possessed more than ordinary facility in communicating instruction. The order was good, and the examination of classes in the various studies, generally, well sustained. Twenty-four had attended to writing. The books had been neatly kept, and the improvement was very obvious. In the exercise of the first class in reading, a practical application of all the most important rules of the art was made. Not many of the faults usually observable in exercises of this kind were noticed.

A class in Colburn's Arithmetic, at the close of the Winter term, readily answered some of the most difficult questions in the book, without a single mistake. Three in the Primary, and two in the large Geography, passed a perfect examination. A little boy who read in Town's Second Book, could spell nearly all the words in Leonard's Speller. The class in Town's Third Book, had given careful attention to the *rules* for spelling, and applied them, without hesitation, to words selected by the committee. Some of the classes answered a little too much in unison,—a practice which should only occasionally be allowed.

It appeared by a "whispering list," that out of 40 scholars, 33 had not been known to violate the rules in this respect, during the term; and in referring to the Register, they prove to be among the most constant in their attendance, and in the highest rank of deportment. Nearly half of the scholars were absent at the last examination; this certainly, was not the fault of the teacher. A circumstance of this kind should not again be permitted to occur. Parents do our schools a great injury when they permit their children to absent themselves from the school-room for a single day; and it is a great injustice and mortification to a teacher, to be deserted at the closing examination.

The house in this district needs some repairs and improvements, both for the comfort and convenience of scholars and teachers. If a play-ground of suitable extent was added, there can be no doubt it would be a source of gratification to scholars and adjoining land-owners.

The School in Dist. No. 3, was kept ten weeks in the Summer, by Miss HANNAH J. BAILEY. This term closed unexpectedly, on account of the ill health of the teacher. In consequence of this the Committee were not so particular in the final examination as they would otherwise have been. The closing examination was on a rainy day,—the number of scholars present, was 47. Order not very good; otherwise the school appeared well. The most marked improvement was noticed in the 2d, 3d, and 4th classes, in Geography. The examination of the 2d class in Grammar, and the first and second classes in parsing, was very satisfactory. The first class in Colburn's Arithmetic, had been through the book. The first class in Adams's

Arithmetic, had been to the 200th page. There were 30 in all, examined in Arithmetic; and the examination, on the whole, was quite satisfactory. There was a good degree of improvement, both in reading and spelling.

The Winter term of the school in Dist. No. 3, commenced on the 8th of Nov., under the care of Miss SARAH J. EATON, and is, so far as the Committee are informed, in successful progress at the present time. At the first examination, on the 3d day of the term, the school was not thoroughly organized. There were 45 scholars present; order very imperfect; reading especially of the first class, was very good; recitations, generally, very slow and unsatisfactory. The school, on the whole, did not appear to so good advantage as at the close of the last term. A full report of this school cannot be given as it is still in operation, and the register for the winter term is, of course, not yet returned.

The School in Dist. No. 4, are reported by N. K. Kelly, as follows:--The Summer Term was kept 12 weeks by Miss S. J. WEBSTER. There were 36 scholars present, at the final examination.—There were 18 attending to Arithmetic; 11 to Geography; 2 to Grammar; 9 to Writing, and 4 to Composition. Order was tolerably good, and there were evident marks of improvement in nearly all the exercises of the school.

The Winter term in this Dist. was kept about 10 weeks, by Mr JOHN E. BLY. There was a great falling off as to number of scholars in this school, owing, in part at least, to sickness. The measles prevailed somewhat extensively in this district, and rendered the attendance quite irregular. At the last examination there were only 23 scholars present. The school, however, appeared well. The order was uncommonly good. No whispering was noticed during the whole examination. Great improvement was noticed in reading and spelling, especially in a class of 6 in Town's 2d Reader. There were 17 scholars in Arithmetic, arranged in six classes. All these classes appeared well; but, especially, the first class in Colburn, and the first class in Greenleaf. There were 3 scholars in Geography, who appeared very well. There were only 3 in Grammar, and these were not far advanced. Eight only, of those who were present, had attended to writing; their manuscripts appeared tolerably well. The whole number of those who attended school during the Summer term, was 36; Winter term, 54. Whole number of scholars in the district, 55.

There are no persons in town, so far as can be learned from the registers, between 14 and 21 years, who are unable to read and write; and there are but two, and those in Dist. No. 2, between 4 and 14 years who have not attended school any where.

In looking over the Schools in town, your Committee feel highly gratified with the improvement manifested. The teachers, we believe, have been selected from those well fitted, as to their literary qualifications, and the general success manifest in our schools; is, no doubt, owing, in a great measure, to the sound judgment and good common sense of the teachers.

Teachers, however, like others, in this life, are not regarded exactly according to their merits. It is not generally known that our District Schools, like clocks, need turning up occasionally. While the machinery is running down under the care of well educated, perhaps, but easy teachers, every one is delighted. The teacher is, in every body's estimation, a paragon of excellence. He is using up, however, to his own advantage, (perhaps unwittingly,) a stock of power, which some previous disciplinarian had treasured up, often under the united maledictions of a whole neighborhood, and, perhaps, the whole district.—Teachers who do the most good, and are at the bottom of nearly all the prosperity in our schools, are often regarded as not only cruel to the children, but impudent to the parents; and it is, perhaps, not strange that this should be the case; for people are not generally much in the habit of examining these matters, and although wise in other things, they misjudge here, for the very good reason that they do not take time and trouble to consider the whole case.

Another mistake into which both parents and teachers often fall respects the manner in which pupils are benefitted by the supervision of a teacher. The pupil is too often sent to school with the impression fixed in his mind, that he is to be the passive recipient of a certain amount of knowledge which the teacher is in duty bound to pour into him. He has no idea that the teacher has a right to require any kind of labor on his part;—certainly, nothing which goes at all against his peculiar inclinations; and when he finds that his teacher does not view the matter just as he does, he is disappointed and dissatisfied, and if his parents are so unfortunate as to side with him, he is seriously injured, and perhaps ruined.

NATH'L K. KELLY,	}	S. S. Committee.
WM. H. HILLS,		
MOSES C. KIMBALL,		

REPORT OF ACCOUNTS

OF THE

TOWN OF PLAISTOW,

FOR THE YEAR ENDING MARCH 4, 1854.

The Treasurer,

Dr. to cash received, cash in Treasury,	233 87	
of State Treas. by *R. Welch, Lit'y Fund,	33 39	
“ “ G. Clark, R. Road Tax,†	97 86	
J. Hill, for use of Town Hall,	7 00	
Cummings & Cheney, for use of Hearse,	3 00	
J. M. Kimball, on highway taxes,	90	
Collector George, on taxes for 1851,	58	
Collector Davis, on taxes for 1852,	39 00	
“ “ “ 1853,	1182 67	
	<hr/>	\$1598 27

The Treasurer,

Cr. by cash paid R. Welch, sch'l money Dis. No. 1,	100 93	
E. Shannon “ “	2, 99 15	
L. B. Tucker, “ “	3, 133 58	
R. Peaslee, “ “	4, 103 48	
	<hr/>	\$437 14
paid School Commissioner, Teacher's Institute,	9 11	
N. K. Kelly, services Sup. School Com'tee,	9 00	
W. H. Hills, “ “	8 25	
“ “ 2 spelling books Mace children,	25	
M. C. Kimball, services Sup. Sch'l Com'tee,	2 00	
	<hr/>	\$28 61

Paupers.

[This includes the estimated expense to 14th inst.]

paid J. P. Bly, services as overseer,	15 00	
“ “ on account of Reuben Gile,	48 88	
“ “ “ Mary Kelly,	52 86	
“ “ “ Sophronia Mace & child'n,	109 63	
“ “ “ Moses Stevens,	25 33	
“ “ “ George H. Curtis,	13 75	
	<hr/>	\$265 45

Notes and Interest.

paid on note payable to S. R. Moulton,	133 09	
“ “ Betsey Noyes,	216 15	
interest “ “ H. H. Cheney,	11 43	
1 yr's “ “ Margery Bradley	30 00	
“ “ “ “ Mary D. Norton,	3 00	
“ “ “ “ Mary Bartlett,	10 56	
“ “ “ “ Horace Kimball,	9 00	
“ “ “ “ Daniel Noyes,	6 00	
interest on notes payable to Moses Davis,	36 50	
“ on money hired in anticipation of taxes,	1 69	
	<hr/>	\$457 42

*It appears, by a letter from the State Treasurer, that Mr. Welch has \$5.94 of this fund by mistake.

†It is illegal to appropriate any of the Railroad Tax for schooling. See chap. 1415 Pamphlet Laws.

Repairing the Road, by Dea. Harris'.

Paid J. P. Bly, for oxen 1½ days	1 50
Z. Bragdon, for work 6½ days	8 00
S. Calden, for work 3 days	3 75
D. Eaton, for work 7½ days	9 37
B. Flanders, for work 6½ days	8 13
J. E. George, for work 7 days, and plough	10 00
J. E. George, for injury to plough	1 75
J. Hadley, for work 4½ days	4 50
J. Harris, for work with oxen	6 75
G. Harris, for work 4 days	5 00
B. Kimball, for work 6½ days	8 12
J. M. Kimball, for work 14½ days	17 04
Merrill & Cummings, work 3 ds. hand, 4 oxen, cart	12 00
Daniel C. Pike, for work 3 days	3 75
Amos Stevens, for work with oxen	5 50
E. Shannon, for work 3 days	3 75
George M. Wilson, for work 2 days	2 50
John Webster, for work	1 90

[This amounts to more than non-res. highway tax.] \$113 31

Repairing Roads and Bridges.

Paid Joseph Bryant, stone for bridge in Dist. No. 1	1 00
H. H. Cheney, repairing bridge near N. Hall's	4 53
H. H. Cheney, do do at Welch's corner	1 50
H. H. Cheney, stone for bridge do do	1 00
J. P. Bly, plank for Welch's bridge	5 16
J. P. Bly, hauling stone for Noyes' bridge	3 00
D. Noyes, stones for Noyes' bridge	1 00
D. Noyes, 19 ft yellow pine timber Noyes' bridge	2 00
L. B. Tucker, 515 ft plank for Noyes' bridge	7 73
B. Kimball, for work on Noyes' bridge	4 38
B. Flanders, for work on Noyes' bridge	6 25
do stones for Noyes' bridge	50
do for M. & P. Eaton for stones	75
do plank for bridge near depot	25
do work on bridge near B. Kimball's	1 25
J. M. Kimball, do do do do	1 24
B. Kimball, for getting out stone near do	4 00
do work on bridge near brick sch'l house	62
J. M. Kimball, do do do do do	1 00
A. D. Sargent, 6 iron straps do do do	1 00
A. Bradley, work on Codlin bridge	2 75
do do Sawyer Bridge	2 00
do 1 ton pine timber	2 00
do for M. P. Sargent for blasting stone	41
Francis Flanders, 130 ft timber for bridge	1 56
John Bartlett, for repairing highway	2 00

\$58 88

Breaking out Highways.

Paid Samuel Goodwin	4 50	H. H. Cheney	16 00
John Bradley	9 05	Simeon Peaslee	13 00
Benj Flanders	4 50	James Sims	7 60
Amos Stevens	4 07	Asa Bradley	4 30
Francis Flanders	2 40	Calvin Sawyer	14 80
Stephen Currier	12 40	Samuel Bartlett	7 70
Josiah Carleton jr.	10 40	John Godkin	3 40

47 32

66 80—\$114 12

Other Town Expenses.

Paid blank inventory book for Town Clerk	5 00	
blank record book for Selectmen	2 87	
blank books, stationery and postage	2 00	
J. Kelly, perambulating town line by Atkinson	1 00	
expense do do do Hampstead	1 33	
F. N. Flanders, enrolling soldiers & making return	1 00	
W. H. Hills, do do do do	1 50	
for wood and sawing the same for Town Hall	1 15	
J. Hills, glass, lock, and repairs on do	3 75	
do taking care of do	2 00	
do for J. S. Pollard for andirons do	50	
by C. Cummings, oiling the hearse harness	50	
A. Town Clerk, for return of births and deaths	1 75	
A. C. Clement, notice to 7 persons take oath office	2 61	
Isaac B. George, services as Town Clerk	7 50	
M. C. Kimball, servicer and exp. as Town Clerk	5 00	
J. M. Kimball, services as Selectman	20 49	
Josiah Carleton jr, do do	15 75	
Moses C. Kimball, do do and Treas.	32 11	
		<hr/>
		\$107 81
Amount of expenditures of the Treasurer		\$1582 74
Cash in the Treasury		15 53
		<hr/>
Amount of receipts of the Treasurer		\$1598 27

Collector George,

Dr. to balance due on taxes assessed for 1851		27 64
Cr. by abatements	27 06	
cash paid to Town Treasurer	58	
		<hr/>
		\$27 64

Collector Davis,

Dr. to balance due on taxes assessed for 1852		60 58
Cr. by abatement of Asaph Harriman's tax	2 22	
by non-resident highway taxes worked out	19 36	
by cash paid to Town Treasurer	39 00	
		<hr/>
		\$60 58

Collector Davis,

Dr. to the amount of taxes assessed for 1853		1754 77
Cr. by receipt for the State tax	157 50	
do do County tax	269 21	
by receipts from Town Treas. amounting to	1182 67	
do for non-res. highway tax worked out	45 39	
		<hr/>
		\$1654 77
Due from Collector Davis		<hr/>
		100 00

Statement of Finances Mar. 4, '54. The Town,

Dr. to note pay'e to Mary Bartlett, dated Oct. 17, '50	176 00
do do Horace Kimball, Feb. 14, '51	150 00
do do Margery Bradley, Apr. 8, '52	500 00
do do Mary D. Norton, May 6, '52	50 00

Dr. to note pay'e to S. R. Moulton,	Mar. 14, '53	400 00	
do do Samuel Cheney,	Jan. 28, '54	200 00	
do do Daniel Noyes,	Feb. 22, '54	100 00	
do do Moses Davis,	Feb. 25, '54	600 00	
do do Betsey Noyes.	Mar. 4, '54	50 00	
interest due on the above to March 4, 1854		59 21	
estimated cost, including the fees of Z. Sargent and W. H. Hills, witnesses in case of road indicted on complaint of said Sargent		19 53	
			\$2304 74
Cr. by balance due on note against B. George		25 00	
due from F. Davis, on taxes for 1853		100 00	
cash in the Treasury March 4, 1854		15 53	
			\$140 53
Balance against the town			\$2164 21

So far as it is known, all debts that have been contracted for the last three years, are paid, except the Collector and Auditors. The following debts contracted prior to that time, have since been paid.

S. S. Shannon, damages sustained on road	10 00	
L. B. Tucker, do do do	2 50	
Joseph Day, do do do	5 60	
H. F. French, counsel in road cases, and in case of W. H. Hill, adm'r est. Betsey Davis vs. Plaistow	80 00	
costs, including fees W. H. Hills and Z. Sargent, in case of road indicted complaint of said Hills	19 53	
J. Scammon, Road Com'r, notices, &c. in road case	8 15	
John Little, note and interest	215 40	
E. N. Greenough, note and interest	233 00	
Ira Noyes, note and interest	301 00	
part of the principal on S. R. Moulton's note	100 00	
do do Betsey Noyes' note	200 00	
		\$1175 18
Paid expense in the road cases in 1851	11 00	
do do do do 1852, and counsel	32 50	
		\$43 50

The desire has been to pay some of the old debts, and to get and keep out of the law.

Respectfully submitted,

MOSES C. KIMBALL, Town Treasurer.